



State of Washington
Department of Revenue
Forest Tax Section
PO Box 47472
Olympia WA 98504-7472
1-800-548-8829

DAMAGED TIMBER ADJUSTMENT APPLICATION

1. Timber Taxpayer's Name: _____

2. Tax Reporting Account No.: _____ 3. County: _____

4. Legal Description of Damaged Timber Area(s):

<u>Sec</u>	<u>Tw</u>	<u>Rge</u>	<u>SVA</u>	<u>HZ</u>	<u>Permit Number</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

6. Estimated Acres of Affected Area(s): _____ 7. Starting & Ending Date(s) of Harvesting: _____

to _____

8. Estimate of the Total Damaged Timber Volumes:

<u>Species</u>	<u>Volume (MBF)</u>	<u>Species</u>	<u>Volume (MBF)</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

9. Briefly describe the nature and extent of damage to the timber. Also, give the cause (i.e. fire, etc.). Must be sudden and unforeseen. See RCW 84.33.091(2).

10. List the estimated additional costs to be incurred. (\$/MBF) _____

11. List any marketability loss which cannot be accounted for in the Department scaling rules. (Example; pine that is blue stained) \$ _____

NOTE: If neither 10 or 11 is known, the Department may assign a standardized adjustment amount based on items 1-9 providing that the damage can be verified by a Department of Revenue representative prior to harvesting.

See Instructions on Reverse Side

INSTRUCTIONS FOR COMPLETING DAMAGED TIMBER APPLICATION

- Item 4.** Describe the property with damaged timber by Section, Township and Range, and subdivision to the nearest forty acres. The application must be accompanied by a map for **each harvest unit**.
- Item 5.** List the Forest Practice Application number for each cutting permit with damaged timber involved.
- Item 6.** Estimate the total acreage for the damaged area.
- Item 8.** Estimate the volumes by species with the best information available. Chipwood volumes (CHW) are not adjusted and should be excluded. The actual volumes adjusted will be determined by scaling when the timber is harvested.
- Item 9.** The timber must be damaged and the damage needs to cause the loss of stumpage value to qualify for adjustment. Extra harvesting costs or loss of market value will be considered for adjustment. Normal scaling deductions for defect are not taxed and therefore do not qualify for adjustment.
- Item 10.** The additional costs per thousand board feet (\$/MBF) should be an average for all species harvested.
- Item 11.** Adjustment for loss of market value requires documentation upon completion of the harvest.

Please mail completed form to:

Department of Revenue
Forest Tax Section
Attn: Operations Manager
PO Box 47472
Olympia WA 98504-7472

Or contact us at 1-800-548-8829 for further information.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.